

# Individual Income Tax

## Indiana Code, Administrative Code Cite

### References and Information Bulletins

Reference	Information Bulletin	Indiana Code	Administrative Code
Additional Exemption for Children		IC 6-3-1-3.5(a)(5)(A)	
Adjusted Gross Income		IC 6-3-1-3.5 (a)	
Advance EIC Payments	Info. Bull. - #16 & 92	IC 6-3.1-21-8	
Airport Development Zone Deduction	Info. Bull. - #66	IC 8-22-3.5-14 & IC 6-3.1-7 IC 6-3.1-10	
Athletes & Entertainers (nonresident)	Info. Bull. - #88	IC 6-3-2-2.7	
Authorization Section		IC 6-8.1-6-4 , IC 6-8.1-3-8 & IC 6-8.1-10-11	45 IAC 15-3-4
Biodiesel Tax Credit	Info. Bull. - #91	IC 6-3.1-27	
Bonus Depreciation Add-Back	Comm. Dir. - #19	IC 6-3-1-3.5(a)(19)	
Capital Investment Tax Credit		IC 6-3.1-13.5	
Civil Service Annuity Deduction	Info. Bull. - #6	IC 6-3-2-3.7	
Coal Combustion Product Tax Credit		IC 6-3.1-25.2	
College Credit	Info. Bull. - #14	IC 6-3-3-5	45 IAC 3.1-1-79
College Savings Plan		IC 6-3-2-19	
Community Revitalization Enhancement Credit		IC 6-3.1-19	
Compensation Defined		IC 6-3-1-23	
County Adjusted Gross Income Tax		IC 6-3.5-1.1	
County Credit for the Elderly (CAGIT)	Info. Bull. - #26 & 32	IC 6-3.5-1.1-7	
(CEDIT)	Info. Bull. - #26 & 32	IC 6-3.5-7-9	
(COIT)	Info. Bull. - #26 & 32	IC 6-3.5-6-24	
County Economic Development Income Tax		IC 6-3.5-7	
County of Employment Defined			45 IAC 3.1-3-7
County Option Income Tax		IC 6-3.5-6	
County Residence (CAGIT)	Info. Bull. - #28 & 32	IC 6-3.5-1.1-16	45 IAC 3.1-3-10
(CEDIT)		IC 6-3.5-7-17	
(COIT)		IC 6-3.5-6-20	
County Residency Defined			45 IAC 3.1-3-6
County Tax Credit for Perry County		IC 6-3.5-7-1(c)	
County Withholding	Info. Bull. - #16 Dept. Notice #1	IC 6-3-3-1	
Credit Card Payment		IC 6-8.1-8-1	
Credit for Taxes Paid to Localities Outside of IN (CAGIT)	Info. Bull. - #28 & 32	IC 6-3.5-1.1-16	45 IAC 3.1-3-10
Credit for Taxes Paid to Localities Outside of IN (COIT)	Info. Bull. - #28 & 32	IC 6-3.5-6-23	
Credit for Taxes Paid to Other States	Info. Bull. - #28	IC 6-3-3-3	
Credits Available and Order of Usage	Info. Bull. - #59		
Deceased Taxpayer Estates	Info. Bull. - #1	IC 6-3-4-2	
Dependent Exemption (additional)		IC 6-3-1-3.5(a)(5)(A)	
Disability Retirement Deduction	Info. Bull. - #70	IC 6-3-2-9	
Domicile Defined			45 IAC 3.1-1-22
Domestic Production Activities Deduction Add-Back		IC 6-3-1-3.5(a)(22)	
Earned Income Tax Credit		IC 6-3.1-21	
Elderly Information	Info. Bull. - #26		
Employer Expense Tax Credit		IC 6-3-3-10	
Enterprise Zone Employee Deduction	Info. Bull. - #66	IC 6-3-2-8	

Enterprise Zone Credit(s)	Info. Bull. - #66	IC 6-3.1-7, IC 6-3-3-10 & IC 6-3.1-10	
Estimated Tax Credit	Info. Bull. - #3	IC 6-3-4-3-18 IC 6-3-4-4.1(a)(b)	
Ethanol Production Tax Credit	Info. Bull. - #93	IC 6-3.1-28	
Exemptions	Info. Bull. - #26	IC 6-3-1-3.5(a)(3)(4)(5)	
Extension of Time to File	Info. Bull. - #18	IC 6-8.1-6-1	
Farmers and Fishermen		IC 6-3-4.1(b)	
Filing Status (joint/separate)		IC 6-3-4-2	
Foreign Source Dividend & Employment	Info. Bull. - #55 & 78		
Historic Building Rehabilitation Credit	Info. Bull. - #87	IC 6-3.1-16	
Holocaust Victim's Settlement Payment Deduction		IC 6-3-1-3.5(a)(15) IC 6-3-1-29, 30	
Homeowner's Property Tax Deduction		IC 6-3-1-3.5(a)(17)	
Hoosier Business Investment Tax Credit		IC 6-3.1-26	
Household Employment Tax		IC 6-3-4-8(j)(k)	
Human Service Deduction	Info. Bull. - #80	IC 6-3-1-3.5(a)(14)	
Income Tax of Non Resident Professional Athletes	Info. Bull. - #88	IC 6-3-2-2.7	
Indiana Adjusted Gross Income Tax Rate		IC 6-3-2-1	45 IAC 3.1-1-5
Individual Defined		IC 6-3-1-9	
Individual Development Account Credit		IC 6-3.1-18	
Industrial Recovery Tax Credit		IC 6-3.1-11	
Insulation Deduction	Info. Bull. - #43	IC 6-3-2-5	
Interest	Info. Bull. - #64 Dept Notice - #3	IC 6-8.1-10-1	
Interest on U.S. Government Obligations	Info. Bull. - #19 & 79	IC 6-3-1-3.5(a)(1)	45 IAC 3.1-1-5(1)(a)
Internal Revenue Code Defined		IC 6-3-1-11	
Investment Cost Tax Credit		IC 6-3.1-10	
Itemized Deductions (recovery of)		IC 6-3-1-3.5(a)(8)	45 IAC 3.1-1-5(7)
IRC Section 179 Excess Deduction		IC 6-3-1-3.5(a)(21)	
Lake County Residential Income Tax Credit		IC 6-3.1-20	
Law Enforcement Reward Deduction		IC 6-3-2-17	
Loan Interest Credit		IC 6-3.1-7	
Long Term Care Insurance Premiums Deduction (Indiana Partnership Policies Only)		IC 6-3-1-3.5(a)(16)	
Lottery Winnings		IC 6-3-2-14.5	
Lump Sum Distribution		IC 6-3-1-3.5(a)(7)	
Maternity Home Credit		IC 6-3.1-14	
Medical Savings Account Deduction		IC 6-3-2-18	
Military Base Recovery Tax Credit		IC 6-3.1-11.5	
Military Base Investment Cost Credit		IC 6-3.1-11.6	
Military Income	Info. Bull. - #6 & 27		
Military Personnel	Info. Bull. - #27		45 IAC 3.1-1-23(5)
Military Service Deduction	Info. Bull. - #27	IC 6-3-2-4	45 IAC 3.1-1-5(10)
Modifications to Federal AGI		IC 6-3-1-3.5(a)	45 IAC 3.1-1-5
Municipality Option Income Tax (MOIT) Credit for the Elderly Residence		IC 6-3.5-8-17 IC 6-3.5-8-21	
Neighborhood Assistance Credit	Info. Bull. - #22	IC 6-3.1-9	45 IAC 3.1-1-86-89
Net Operating Loss (NOL) Deduction		IC 6-3-2-2.5	
Nominee Withholding Procedure	Info. Bull. - #85		
Non-Indiana Locality Earnings Deduction	Info. Bull. - #28	IC 6-3-1-3.5(a)(6)	
Nonresident (defined)		IC 6-3-1-13	45 IAC 3.1-1-24
Nonresident Special Cases			45 IAC 3.1-1-23

Nonresident Taxability	Info. Bull. - #28 & 39	IC 6-3-2-2	45 IAC 3.1-1-25
Nonresident Withholding	Info. Bull. - #33		
Partial Payment Application		IC 6-8.1-8-1.5	
Payment of Estimated Tax	Info. Bull. - #3	IC 6-3-4-4.1(a)(b)	
Payment of Tax		IC 6-3-4-5	
Penalty - Late Payment	Info. Bull. - #64	IC 6-8.1-10-2.1	
- Failure to File		IC 6-8.1-10-3	
- Fraud		IC 6-8.1-10-4	
- Bad Check		IC 6-8.1-10-5	
- Maximum & Minimum		IC 6-8.1-10-7	
- Information Return		IC 6-8.1-10-6	
Principal Employment Defined			45 IAC 3.1-3-7
Prior Year Filing	Info. Bull. - #7		
Prison Investment Pass-Through Credit		IC 6-3.1-6	
Public Hearing		IC 6-8.1-14	
Railroad Retirement Deduction		IC 6-3-1-3.5(a)(9)&(12)	
Rate of Tax		IC 6-3-2-1	
Reciprocal Agreement	Info. Bull. - #28	IC 6-3-5-1	
Reciprocity Defined		IC 6-3-5-1	
Recovery of Itemized Deductions		IC 6-3-1-3.5(a)(8)	
Refund		IC 6-8.1-9-2	
Refund Offset		IC 6-8.1-9.5	
Renter's Deduction	Info. Bull. - #38	IC 6-3-2-6	
Rerefinanced Lubrication Oil Facility Credit	Info. Bull. - #94	IC 6-3.1-22.2	
Research Expense Credit		IC 6-8.1-9-2(a)	
Residency Defined			45 IAC 3.1-1-21
Resident Defined		IC 6-3-1-12	
Residential Historic Rehabilitation Credit	Info. Bull. - #87A	IC 6-3.1-22	
Restriction for Certain Tax Credits – Limited to One per Project	Comm. Dir. - #29	IC 6-3.1-1-3	
Reverse Credit Agreement		IC 6-3-3-3(b)	
Riverboat Building Credit		IC 6-3.1-17	
Rounding		IC 6-8.1-6-4.5	
September 11 <sup>th</sup> Terrorist Attack Settlement		IC 6-3-1-3.5(a)(18)	
Payment		IC 6-3-1-31; IC 6-3-1-32	
Signature Section		IC 6-8.1-6-4	
Social Security		IC 6-3-1-3.5(a)(12)	
State Tax Refund		IC 6-3-1-3.5(a)(8)	
State Withholding	Dept Notice #1 (for withholding agents) Info. Bull. - #13, 16, & 52	IC 6-3-4-8	45 IAC 3.1-1-103
Statute of Limitation:			
All other Payments		IC 6-8.1-9-1 (3 years)	
Unified Tax Credit for the Elderly		IC 6-3-3-9(f) (June 30)	
Withholding Credit Refund		IC 6-3-4-8(h) (2 years)	
Tax Credit Application	Info. Bull. - #59		
Tax Add-Back		IC 6-3-1-3.5(a)(2)	
Taxpayer Advocate		IC 6-8.1-11-3	
Taxpayer Defined		IC 6-3-1-15	45 IAC 3.1-1-27
Teacher Summer Employment Credit		IC 6-3.1-2	
Twenty-First Century Scholar Program Credit		IC 6-3-3-5.1	
Unemployment Compensation	Info. Bull. - #60	IC 6-3-2-10	
Underpayment of Estimated Tax Penalty	Info. Bull. - #3	IC 6-3-4-4.1	
Unified Tax Credit for the Elderly	Info. Bull. - #26	IC 6-3-3-9	
Use Tax		IC 6-2.5-3	45 IAC 2.2-3-13
Venture Capital Investment Tax Credit		IC 6-3.1-24	

Voluntary Remediation Tax Credit		IC 6-3.1-23
When to File		IC 6-3-4-3 & IC 6-8.1-6-2
Who Must File	Info. Bull. - #26	IC 6-3-4-1
Wildlife Fund		IC 6-8.1-9-4
Withholding Tax Credit		IC 6-3-3-1 & IC 6-3-4-8(h)

# Notes